

Please replace the abstract with the following amended abstract:

A semiconductor device includes a silicon layer on an insulating layer. The silicon layer has a first area and a second area. [[The]] An FD-MOSFET is formed in the first area and [[the]] a PD-MOSFET is formed in the second area. The semiconductor device ~~of the present invention~~ satisfies the following formulas[[;]]; the thickness of the silicon layer is 28 nm to 42 nm, the impurity concentration Df cm⁻³ of the first area is Df ≤ 9.29 * 10¹⁵ * (62.46 - ts) and Df ≤ 2.64 * 10¹⁵ * (128.35 -ts), and the impurity concentration Dp of the second area is Dp ≤ 9.29 * 10¹⁵ * (62.46 - ts) and Dp ≤ 2.64 * 10¹⁵ * (129.78 - ts).